

MEETING OF THE DODGE COUNTY FINANCE COMMITTEE

August 8, 2017, 8:00 A.M.

FIRST FLOOR AUDITORIUM – ROOMS H and I

DODGE COUNTY ADMINISTRATION BUILDING, JUNEAU WI 53039

The meeting was called to order by Dodge County Finance Committee Chairman, Dave Frohling, at 8:00 a.m.

Members present from the Finance Committee: Benter, Fink, Frohling, Guckenberger, and Schaefer.

Member(s) absent from the Finance Committee: None.

Others present: Finance Director Julie Kolp; Deputy County Clerk Christine Kjornes; Corporation Counsel Kimberly Nass; Dodge County Clerk Karen Gibson; Dodge County Deputy Sheriff Scott Smith; Dodge County Jail Administrator Anthony Brugger; Human Services and Health Department Director Becky Bell; Human Services and Health Department Fiscal Support Services Division Manager Monica Hooper; Information Technology Director Ruth Otto; Clearview Administrator Jane Hooper; Clearview Director of Financial Services Bill Wiley; Manager of Code Administration Joe Giebel; Dodge County Treasurer Patti Hilker; Veterans Service Officer Andrew Miller; Physical Facilities Director Russ Freber; County Board Chairman Russell Kottke; and County Board Supervisor Becky Glewen.

Finance Director Julie Kolp certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Motion by Benter, seconded by Schaefer to allow the chair to deviate from the agenda at his discretion. Motion carried.

Motion by Fink, seconded by Benter to approve the July 3, 2017, and July 11, 2017 minutes, as presented. Motion carried.

Dodge County Deputy Sheriff Scott Smith provided a brief oral report to the Committee regarding a Resolution to amend the 2017 Sheriff's Office Budget. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$79,500 (Revenue) and \$79,500 (Expenditures) on the adopted 2017 Budget. Mr. Smith reported that the Dodge County Sheriff's Office received a grant from the United States Department of Justice, Bureau of Justice Assistance, to be used for the purchase of body worn cameras and associated hardware and software. Motion by Schaefer, seconded by Benter to approve the Fiscal Note as presented, and to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

Mr. Smith provided a brief oral report to the Committee regarding a Resolution to Abolish the Position of *Recreational Patrol Officer* and Create the Position of *Deputy Sheriff – Patrol*. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for its review and approval. There is no Fiscal Impact on the adopted 2017 Budget. Mr. Smith reported that this is a change in classification, this change will allow for more flexibility, and this has no effect on the recreation program. Motion by Fink, seconded by Schaefer to approve the Fiscal Note as

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presented, and to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

Veterans Service Officer Andrew Miller provided an oral report to the Committee regarding a Resolution to Create One (1) Position of *Veteran Benefits Specialist*. Mr. Miller reported that Dodge County has approximately 6,979 veterans, and currently, he can only perform one outreach visit per month, therefore, another full-time employee in his department would allow him to do more outreach visits. Mr. Miller further reported that a full-time Veterans Benefit Specialist position would be effective in 2018. Supervisor Guckenberger requested an action plan documenting how the Veterans Service Office will reach these veterans. Motion by Schaefer, seconded by Benter to approve and forward to the County Board for consideration at its August 15, 2017 meeting, a Resolution to Create One Position of *Veteran Benefits Specialist*. Motion carried.

Human Services and Health Department Director Becky Bell provided an oral report to the Committee regarding a Resolution to Abolish the Position of *Medical Billing Specialist* and Create the Position of *Account Clerk III*. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$38,780 (Net Surplus) on the adopted 2017 Budget. Ms. Bell reported that the Human Services and Health Department was unsuccessful in the recruitment of a vacant *Medical Billing Specialist* position, therefore, resulting in the decision to abolish the *Medical Billing Specialist* and create an *Account Clerk III* position. Ms. Bell further reported that the \$38,780 net surplus is due to the position of *Medical Billing Specialist* being vacant and because the position of *Account Clerk III* has a lower pay rate. Motion by Benter, seconded by Schaefer to approve the Fiscal Note as presented, and to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

Ms. Bell provided a brief oral report to the Committee regarding a Resolution to Create One Part-Time Position of *Community Education Coordinator*. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$32,582 (Revenue), \$32,582 (Expense) on the adopted 2017 Budget. Ms. Bell reported that the position of *Community Education Coordinator* will become effective September 1, 2017. Motion by Fink, seconded by Schaefer to approve the Fiscal Note as presented, and to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

Information Technology Director Ruth Otto provided an oral report to the Committee regarding a Resolution to Purchase Computer Hardware and Support Services from Sirius Computer Solutions. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of zero on the adopted 2017 Budget. Ms. Otto reported that the funding in the amount of \$90,966 for the purchase of the computer hardware and support services from Sirius Computer Solutions is included in the 2017 Budget of the Information Technology Department and the 2017 Budget of the Dodge County Sheriff's Office. Ms. Otto further reported that the current storage network is

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nearing end of life, and it is more economical to purchase additional storage as one unit. Motion by Guckenberger, seconded by Benter to approve the Fiscal Note as presented, and to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

The Committee had a brief discussion on the Resolution amending the 2017 Dodge County Highway Department budget due to \$171,000 of additional work that was performed by the Dodge County Highway Department on the State Highway System. The Fiscal Note set forth in the Resolution was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$171,000 Increase in Revenue and \$171,000 Increase in Expenditures on the adopted 2017 Budget. Motion by Fink, seconded by Schaefer to approve the Fiscal Note as presented, and to authorize and direct the Finance Committee's Chairman to sign the Fiscal Note, and forward the Resolution to the County Clerk. Motion carried.

Clearview Director of Financial Services Bill Wiley provided a brief oral report to the Committee regarding an Intra-Department Fund Transfer request. Mr. Wiley reported that Clearview had budgeted for the purchase of a new clinical/billing software system, however, the system chosen involved a monthly subscription fee. Mr. Wiley further reported that the Intra-Department Fund Transfer request is to transfer \$40,000 from Computer Equipment to Books and Subscription. Motion by Guckenberger, seconded by Benter to approve the Intra-Department Fund Transfer request. Motion carried.

Mr. Smith provided a brief oral report to the Committee regarding a request to expend Jail Improvement Funds. Mr. Smith reported that three (3) microphones in the Dodge County Detention Facility were damaged by a lightning strike that occurred on June 28, 2017, and those microphones need to be replaced. Mr. Smith further reported that the claim has not yet been submitted to insurance. Motion by Guckenberger, seconded by Schaefer to purchase (3) microphones in the amount of \$3,376.25 from Accurate Controls, Inc. Motion carried.

Physical Facilities Director Russ Freber provided a brief oral report to the Committee regarding a request to expend Jail Improvement Funds. Mr. Freber reported that it was discovered that stainless steel water pipes located in the boiler room of the Dodge County Detention Facility were leaking. Mr. Freber further reported that it was determined that the best course of action for repair was to weld all the fittings. Mr. Freber reported that Hooper Corporation assisted the Dodge County Physical Facilities Department with the repair, and the amount owed to Hooper Corporation is \$5,938.40. Motion by Benter, seconded by Schaefer to pay the invoice to Hooper Corporation in the amount of \$5,938.40. Motion carried.

Human Services and Health Department Fiscal Support Services Division Manager Monica Hooper provided a brief oral update to the Committee regarding the Human Services and Health Department Client Billing and Collection. Ms. Hooper reported that the Human Services and Health Department is still in the process of finalizing the March 2017 billings, but are continuing to encounter issues with denied claims. Ms. Hooper further reported that Human Services and Health Department has been in contact with NetSmart regarding rectifying this ongoing issue.

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Ms. Otto reported that NetSmart will be onsite to assist Dodge County in getting the system to work properly, not onsite for training. Ms. Otto further reported that another representative will assist Dodge County with training. Supervisor Guckenberger voiced his concerns with the number of invoices that are outstanding, and that this issue needs to be resolved. Supervisor Frohling stated that Dodge County has made it clear to NetSmart that a representative from the company is needed to resolve this issue.

Ms. Monica Hooper provided a brief oral update to the Committee regarding the U. S. Department of Justice (DOJ) corrective action plan. Ms. Monica Hooper reported that a follow up phone call with the DOJ is scheduled for August 17, 2017, and hopefully after that, Dodge County will have provided the additional information that was requested by the DOJ.

It was a consensus of the Committee to table the Highway Department Bad Debt Write Offs to the September 2017 Finance Committee meeting to allow Highway Department staff members to attend the Finance Committee meeting to answer questions of the Finance Committee.

Dodge County Treasurer Patti Hilker provided an oral report to the Committee regarding the Request for Proposal (RFP) of Dodge County Banking Services. Ms. Hilker reported that the RFP document has been edited since being included in the packet materials, and the RFP now includes a transition paragraph, stating why Dodge County is considering the RFP's for banking services. Corporation Counsel Kimberly Nass reported that changes have also been made to Chapter 5, Contract Terms and Conditions. Ms. Hilker stated that there are services that Landmark Credit Union does not offer, and with the new ERP project, it was determined that it would be a good opportunity to do RFP's for banking services. Ms. Hilker reported that she will be the contact person for questions on the RFP's, and all questions need to be submitted in writing. Ms. Otto reported that the RFP for Banking Services document will be added to the County website. Motion by Benter, seconded by Schaefer to authorize the Request for Proposal for Banking Services. Motion carried. The Committee continued with a discussion on possible members on a panel that would review the submitted RFP's.

Ms. Hilker provided a brief oral report to the Committee regarding the Dodge County Investment Policy. Ms. Hilker reported that the Dodge County Investment Policy was approved by the Finance Committee on September 13, 2016, but the document was never signed. Ms. Hilker further reported that this policy has been updated to include current statutes and standardized language. Motion by Fink, seconded by Schaefer to approve the updated Dodge County Investment Policy. Motion carried.

Ms. Hilker reported that the personal property tax collection is going very well, and that Dodge County is following the rules of the State of Wisconsin Department of Revenue in that taxes will accrue penalties and interest if not received by the last day of the grace period which was August 7, 2017. Ms. Hilker stated that she will provide reports to the Finance Committee at their September 2017 meeting.

Ms. Nass provided an oral report to the Committee regarding the request to change the Fiscal Note box. Ms. Nass reviewed a memo from her office regarding the Use of Fiscal Notes on

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Resolutions that was sent by email on August 4, 2017 to the Finance Committee members. In the memo, Ms. Nass provided the following information:

1. A background history on the fiscal note box
2. Some examples of types of Resolutions with the fiscal note box and without the box
3. The requirement of the Finance Chair to review the fiscal note box
4. The benefits of having this fiscal note box

Ms. Nass reported that she had discussions with County Administrator Jim Mielke regarding the use of the fiscal note box, and he requested that it be a Finance Committee decision. Ms. Nass stated that her opinion is that every Resolution should include a fiscal note because in most cases, there will be funds expended. Ms. Nass distributed to the Committee members a document showing the current fiscal note box along with two (2) options which are as follows:

1. Fiscal Note in a box, with the following language: "Describe fiscal impact of the revenue/expenditure on the current year budget (if included in budget, no Finance Committee review needed). Finance Committee review on _____, and a signature line for the Finance Committee Chair."
2. Fiscal Note not in a box with the following language: "Fiscal Note: The revenue/expenditure is included in current year budget: ___yes___no___n/a. If no, budget impact:\$____+/-____. Finance Committee review date:___ Chair initials_____

Ms. Nass added that she is asking from the Finance Committee clarification on when the fiscal note should be used and what format to use. Ms. Kolp asked if the expenditure/revenue is in the budget, who is responsibility to verify that it is in the budget. Ms. Nass responded that it is the department head's responsibility. Ms. Nass reported that she is in the process of creating a Resolution Procedure Checklist to be used by department heads, and that department heads should be talking to the Finance Department to make sure that the expenditure/revenue is in the budget before sending the Resolution to the sponsoring Committee. Supervisor Fink agreed that Resolutions should include a fiscal note, and if a fiscal note is on a Resolution, it means that the cost was considered. Supervisor Guckenberger also agreed that the fiscal note should appear on Resolutions, and he would like to know that Committees have input and have done the research on the cost involved. Supervisor Benter suggested that if the expenditure/revenue is in the budget, that amount should be included in the fiscal note. Ms. Kolp stated that more information would need to be presented to the Finance Committee if amounts were to change from what is included in the budget. Supervisor Frohling stated that the Finance Committee votes on the fiscal note but should just be reviewing them. Supervisor Frohling further stated that he is not ready to make a final decision on how to proceed with the fiscal note box. Supervisor Schaefer and Supervisor Frohling both like Option 2 of the fiscal note, but undecided as to when and which fiscal notes should be reviewed. Ms. Nass will provide another memo for the September 2017 Finance Committee meeting, noting that the budget amount should always be included in the fiscal note, option 2 is the preferred version, and what type of Resolutions should include fiscal notes that the Finance Committee would be responsible for reviewing. Supervisor Benter asked for the addition of the amount of revenue/expenditure if included in the current budget on Option 2. It was a consensus of the Committee that each Resolution should include a fiscal note.

Ms. Kolp provided a brief oral report to the Committee regarding a Contingency Appropriation request for the Finance Department. Ms. Kolp reported that the adopted 2017 Finance Department budget included an employee as a single plan for health insurance, but the employee

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now has the family plan, which caused a financial impact of \$17,811, and an employee of the Finance Department retired in 2016, but the payout was recorded in 2017, creating an estimated deficit of \$8,569, therefore, she is requesting a contingency appropriation in the total amount of \$26,380. Motion by Guckenberger, seconded by Schaefer to approve the contingency appropriation request. Motion carried.

Ms. Otto provided an oral report regarding a contingency appropriation request. Ms. Otto reported that she is requesting a contingency appropriation to allow Kronos to combine four (4) payroll cycles into one (1) payroll cycle, at a cost of \$28,080 as quoted by Kronos Professional Services. Ms. Otto further reported that a single payroll cycle is more efficient in the new ERP system. Ms. Kolp reported that she was directed by Mr. Mielke to prepare a “white paper” report regarding combining the current four Dodge County payrolls to a single county wide payroll. Ms. Otto reported that this process of combining the payroll cycles may occur in October, and that Mr. Mielke had recommended that she attend the Finance Committee meeting to request the funds. Supervisor Guckenberger voiced his concerns on the amount of funds that have been requested for the Kronos project. Supervisor Frohling stated that it is also important to consider best practices. Ms. Kolp reported that she can add a supplemental section to the white paper document for other recommendations related to payroll. Ms. Kolp further reported that the goal is to have this process of combining the payrolls completed by the beginning of 2018. Motion by Benter, seconded by Schaefer to approve the contingency appropriation request. Motion carried 4-1. Guckenberger opposed.

Supervisor Glewen appeared before the Committee to present on the proposal for a Dodge County Sales Tax Sharing Grant Pilot Program. Ms. Glewen reported that the propose of a Dodge County Sales Tax Sharing Grant Pilot Program would be to provide Dodge County municipalities with grant funds of county sales tax dollars for the purpose of community development projects, therefore, making the communities more attractive and livable. Ms. Glewen further reported that she presented to the Executive Committee at their July 3, 2017 meeting, and then provided an update at their August 7, 2017 meeting. Ms. Glewen reported that the Executive Committee had voiced their concerns regarding the dollar for dollar match, who would administer the program, and the program may not benefit Towns. Supervisor Guckenberger commented that attempting growth of Dodge County communities is not a role of county government. Supervisor Frohling requested more details and refining of what is to be accomplished by this program.

There was no discussion regarding the 2018 Budget relating to the Capital Improvement Program.

Ms. Kolp provided an oral report to the Committee regarding the 2016 and 2015 Financial Statements. Ms. Kolp reported that Johnson & Block provided bounded copies for the Finance Committee, but additional copies will be provided to the County Board Supervisors at their August 15, 2017 meeting. Ms. Kolp further reported that she provided three (3) draft documents with the bounded copies: *Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on the Audit of Financial Statements Performed in Accordance with Government Auditing Standards*, which reviews the 2016-001

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and 2016-002 Findings; *Audit Matters Requiring Communication to the Governing Body*, which is a required document; and a *Management Letter*, which stated the importance of documenting processes, and the letter also listed accounts that should be reconciled and the importance of fraud risk assessment. Chairman Kottke and Supervisor Frohling voiced their concerns regarding how Dodge County was informed of issues.

There was no discussion on the Statement of the Dodge County Treasurer, the County Investments, and the County Sales and Use Tax Report.

Ms. Kolp reported that the Wisconsin Department of Revenue (DOR) will publish the 2017 Equalized Values and Net New Construction Report on August 15, 2017. Supervisor Frohling commented that an increase in the levy will lower the mill rate.

There was no discussion on the Dodge County Vouchers \$10,000 or more.

Ms. Kolp provided an oral update to the Committee regarding the Enterprise Resource Planning (ERP) Project. Ms. Kolp reported that standardization and a business case study was added to the Project Charter, and other topics of discussions were combining payrolls, credit card processors, and subject matter expert roles. Ms. Kolp further reported that the Tyler Munis contract is in negotiations with GFOA. Ms. Kolp reported that some items in progress are the RFP's for banking services and the GIS project, the creation of the position of Purchasing Agent was approved by the County Board at their July 18, 2017 meeting, and it was a consensus of the Steering Committee that the effective date for this position should be April of 2018.

Ms. Nass provided a brief oral report to the Committee regarding the General Obligation Refunding Bonds. Ms. Nass reported that the closing date was July 13, 2017. Ms. Nass further reported that the closing did not go as smoothly for Dodge County as it had in the past, due to more work involved with reconciling, the flat principal payments were not achieved, and these concerns were expressed to the financial advisor.

Ms. Kolp provided an oral update to the Committee regarding the Internal Revenue Service (IRS) penalty. Ms. Kolp reported that Kronos is not integrated with the general ledger, and due to change in staff in the Finance Department, Dodge County ended up paying the IRS twice. Ms. Kolp further reported that Dodge County must file taxes electronically but a paper check was mailed in addition, therefore, Dodge County received a penalty, estimated at \$12,000. Ms. Kolp reported that Dodge County has engaged with Zetley Law Offices in an amount of \$1,600 to assist with the resolution of this issue. Ms. Nass reported that Zetley Law Offices has submitted a request to waive the penalty, and if denied, Dodge County would appeal that decision.

Mr. Freber provided an oral update to the Committee regarding the Detention Facility Sanitary/Vent Pipe Project. Mr. Freber reported that the project is almost complete, and this was a joint effort between Dodge County and the contractors. Mr. Freber further reported that the Detention Facility kitchen was redone, a new dishwasher installed, new pipe installed in the kitchen floor, and no inmates needed to be moved as a result of the project. Dodge County

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Deputy Sheriff Scott Smith thanked the Physical Facilities Department, Maas Brothers, and Dodge County Jail Administrator Anthony Brugger for a job well done.

The next regular meeting is scheduled for Tuesday, September 12, 2017, at 8:00 a.m., in the Auditorium, located on the first floor of the Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 10:50 a.m.



Ed Benter,
Secretary

Disclaimer: The above minutes may be approved, amended or corrected at the next committee meeting.